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almost any of the specific economic questions touched by Miss Tarbell, her treatment is superficial. The effect of the repeal of the quinine duty (in 1879) was "magical"; "in five years quinine had fallen from \$3.40 per ounce to \$1.23, and in ten years to 35 cents" (p. 93, 280). Now the duty had been 40 per cent. Obviously these figures prove altogether too much,—the price must have been affected by something besides the repeal of the duty, to go down so magically.

The duty on wool is declared to be "*always unfair*" and "*a legalized fraud*" (p. 302; the italics are Miss Tarbell's), because, being specific, it bears more heavily on wool with much grease—and so shrinking heavily—than on wool with little grease and shrinking less. The duty on wool is not defensible, in my opinion; but this particular characterization of its effects seems to me to go too far. Perhaps the intricate system of duties on woolens, with its specific duties purporting to be only an offset for the wool duty, might be stigmatized, with some show of reason, as a legalized fraud. But the wool duty itself, however inexpedient, hardly deserves this sort of reprobation. Again, Miss Tarbell speaks repeatedly of "the rapid rise in the cost of living under the Dingley bill." It is true that she says also that the tariff is not the only cause of rising prices; yet the whole tenor of her discussion is that the tariff is an important and continuing cause. It may be admitted that higher duties, when first imposed, are likely to cause higher prices of the dutiable articles. But they do not cause general prices to rise continually for years thereafter; unless indeed by those recondite effects on the movement of specie and the play of international demand which are analyzed in the abstruse theory of international trade. These more subtle phases of the problem are beyond Miss Tarbell's ken, and indeed beyond the ken of most popular writers on both sides of the protective controversy. They may be neglected in discussions of the rise in prices since 1897, which is due preponderantly to other causes than the tariff.

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*The King's Customs. An Account of Maritime Revenue, Contraband Traffic, the Introduction of Free Trade, and the Abolition of the Navigation and Corn Laws, from 1801 to 1855.*

Second Volume. By HENRY ATTON and HENRY HURST HOLLAND. (London: John Murray. Imported by E. P. Dutton and Company. 1910. Pp. viii, 506. \$3.50.)

The authors of this work, of which the first volume appeared in 1908, are by profession neither historians nor economists, and the critical reader will discover not a few flaws of construction and analysis in the course of the book. Even the critic must confess, however, that for the subject in hand the authors are something better than historians or economists; they are trained customs officials, to whom the administration of the tariff laws is not an academic question but an everyday reality, and to their interest and industry we owe a book of first-rate importance. While they make no great contribution to the history of tariff legislation, they present an account far superior to any which we previously had of the actual workings of the tariff laws. They have drawn copiously from the old books and manuscripts of the customs department, and illustrate their subject by a profusion of concrete and vivid details.

They describe the administration not as it was meant to be but as it actually was, even after the reform of the eighteenth century—loaded with sinecures and expensive to maintain, yet ineffective in operation, and seeking to atone by occasional savage attacks on merchants for the laxness which threw a large part of British trade into the hands of smugglers. The history of contraband trade forms a considerable and by far the most important part of the book. Smugglers were of both sexes and of all ages, from the ranks of the army, the civil service or from private life, from the lowest classes and from the highest. A system of collusion between smugglers and customs guards long prevailed. An honest customs inspector, who had kept a smuggling vessel from landing for thirteen days, reported the following pathetic appeal made to him: "For the love of God let her come in, and give us fair play. You take what you can; let us get off with what we can, or she will go away altogether, as she cannot keep on this coast any longer." In the first part of the century smuggling was often perpetrated by overt force, gangs of "batmen" gathering to protect the landing party from the guards. Little by little the smugglers were forced to more furtive methods. Spirits were concealed in the hollows of spars, keels and ballast, or towed in

submerged tubs; tobacco was woven into rope, or made into balls and clayed to resemble potatoes; tea was carried on the person, and jewelry was entered in pies and bread. Experts asserted that not over a third of the tobacco used in the United Kingdom paid duty.

The book traces the course of customs policy and administration, not only at home but also in the British colonies, down to 1855, concluding with a short biographical chapter on "customs literati," an appendix of illustrative documents, and a good index. Students who have endeavored to master the intricacies of the *Book of Rates* will be grateful for specimen instructions, printed in the appendix, showing how duties were computed.

CLIVE DAY.

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*Allgemeine Steuerlehre.* By PAUL BEUSCH. Staatsbürger-Bibliothek, No. 13. (Munich: Volksvereins-Verlag. 1911. Pp. 44. .40 m.)

*Steuerarten und Steuersysteme.* By PAUL BEUSCH. Staatsbürger-Bibliothek, No. 14. (Munich: Volksvereins-Verlag. 1911. Pp. 111. .40 m.)

*Zur Steuer Statistik des schweizerischen Städteverbandes über die Besteuerung der Aktiengesellschaften und Konsumgenossenschaften.* By J. STEIGER. (Zurich: Art Institut Orell Füssli. 1909. Pp. 38.)

*Kartelle und Personalsteuergesetz.* By KARL SATZINGER. (Vienne: Verlag der Export Academie. 1911. Pp. 58. .80 m.)

Of these four pamphlets the first two have the appearance of being "cram-books" for students preparing for the "Staats-Exam." As such they are excellent specimens. They are clearly written, follow the traditional lines of thought and divisions of the subject and are based upon the acknowledged authorities, such as: Rau, Umphenbach, Roscher-Gerlach, Stein, Wagner, Cohn, and all the rest. There is no apparent attempt at originality.

The third of the above listed pamphlets is a very interesting continuation of Dr. Steiger's studies of the currently appearing *enquête* of the tax burdens in Switzerland. The first article which appeared in the "Schweizerisches Zentralblatt" last year dealt with the taxation of physical persons. This one deals